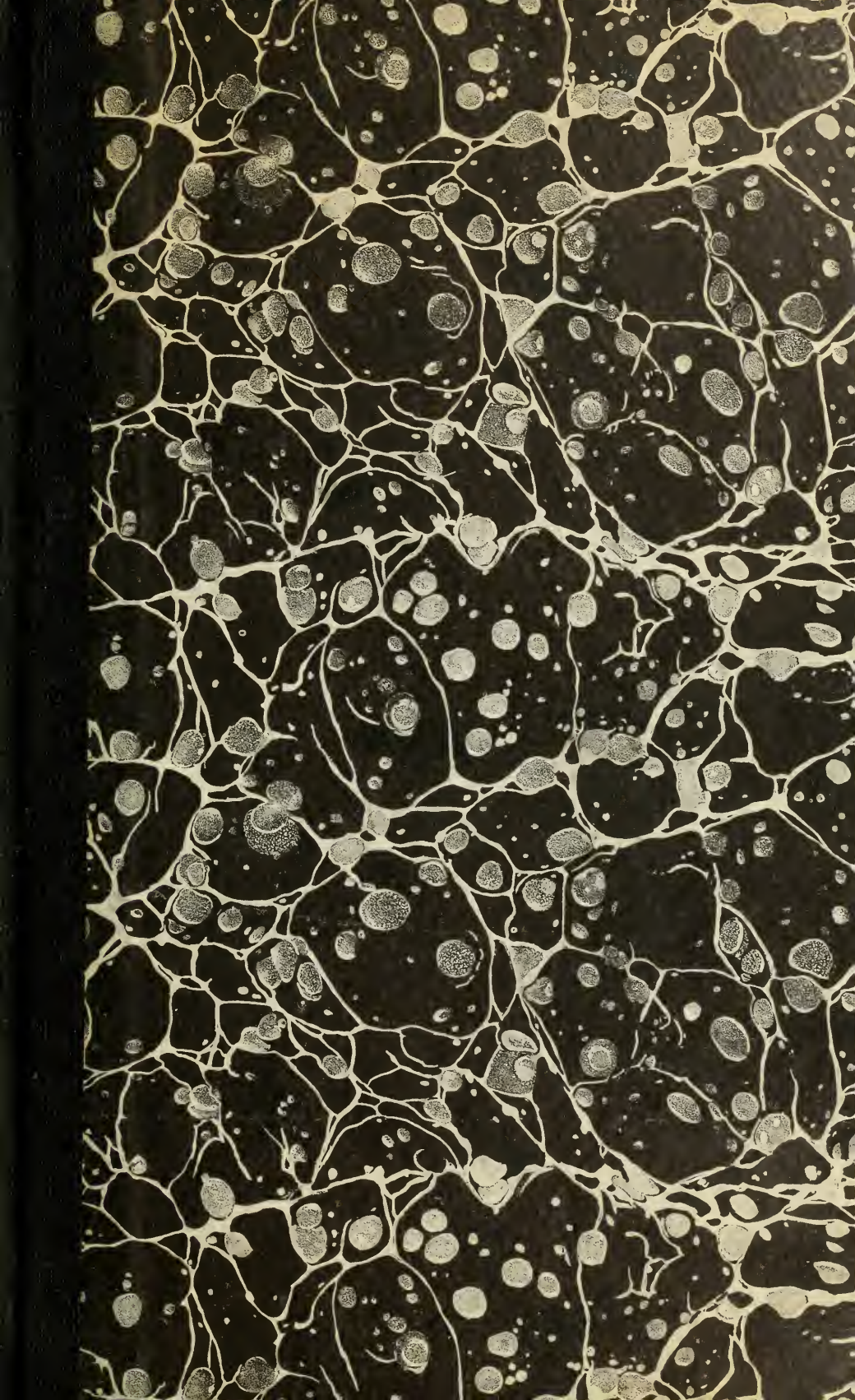

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ANNO VICESIMO OCTAVO

Georgii III. Regis.

CAP. XXXIX.

An Act to allow the Importation of Rum, or other Spirits, from His Majesty's Colonies or Plantations in the *West Indies*, into the Province of *Quebec*, without Payment of Duty, under certain Conditions and Restrictions.

WHEREAS, by an Act made and passed in the Fourteenth Year of the Reign of His present Majesty, a Duty of Sixpence is imposed on every Gallon of Rum, or other Spirits, which shall be imported or brought into any Part of the Province of Quebec, from any of His Majesty's Sugar Colonies in the West Indies: And whereas it would greatly tend to encourage a proper commercial Intercourse between the said Province and the said Colonies, if Rum, imported into the said Province in any Ship or Vessel which shall carry from thence, and land in any of His Preamble.

Majesty's Sugar Colonies in the West Indies, a Cargo of Lumber or Provisions, Horses or Neat Cattle, was exempt from Payment of the said Duty: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the First Day of August One thousand seven hundred and eighty-eight, in all Cases where any Rum, or other Spirits, being the Produce or Manufacture of any of the said Colonies in the West Indies, shall be legally imported or brought into the said Province from any of the said Colonies, in any Ship or Vessel which, in her last preceding Voyage, shall have carried to, and landed in, any of the said Colonies, a Cargo of Lumber and Provisions, Horses or Neat Cattle, from the said Province, it shall and may be lawful to admit to an Entry and land any Quantity of such Rum or Spirits, not exceeding in Value the Cargo of Lumber or Provisions, Horses or Neat Cattle, so carried and landed, without Payment of the said Duty of Sixpence per Gallon.

From *Aug.* 1, 1788, Ships which carried Lumber, *&c.* from *Quebec* to the *West Indies* the last Voyage, to be permitted to import, Duty-free, into that Province, a Quantity of Rum equal to the Value of the Lumber, *&c.* so carried.

II. And be it further enacted by the Authority aforesaid, That in all Cases where any Rum or other Spirits, being the Produce or Manufacture of any of the said Colonies in the West Indies, shall be legally imported or brought into the said Province from any of the said Colonies, in any Ship or Vessel which, in her next clearing out from the said Province after such Importation, shall load with a Cargo of Lumber or Provisions, Horses, or neat Cattle, in the said Province, and shall carry to and land the same in some of the said Colonies, it shall and may be lawful to admit to an Entry and land any Quantity of such Rum or Spirits, not exceeding in Value the Cargo of Lumber or Provisions, Horses or Neat Cattle so loaded, without Payment of the said Duty of Sixpence per Gallon; provided always, that the Owner or Owners of such last mentioned Ship or Vessel, which shall so as aforesaid have legally imported such Rum or other Spirits, or in Case of such Owner or Owners not residing in the said Province, the Master

Ships carrying Rum from the *West Indies* to the said Province, and loading there with Lumber, *&c.* to be permitted to enter, Duty-free, a Quantity of Rum equal to the Value of the said Lumber, on giving Bond as herein mentioned.

ANNO VICESIMO NONO

Georgii III. Regis.

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CAP. XVI.

An Act to enable His Majesty to authorise, in case of Necessity, the Importation of Bread, Flour, *Indian* Corn, and Live Stock, from any of the Territories belonging to the United States of *America*, into the Province of *Quebec*, and all the Countries bordering on the Gulf of *Saint Lawrence*, and the Islands within the said Gulf, and to the Coast of *Labrador*.

Preamble.

WHEREAS by an Act passed in the Twenty-eighth Year of the Reign of His present Majesty, intituled, An Act for regulating the Trade between the Subjects of His Majesty's Colonies and Plantations in *North America*, and in the *West India* Islands, and the Countries belonging to the United States of *America*; and between His Majesty's said Subjects and the Foreign Islands in the *West Indies*; it is amongst other Things enacted, That no Goods or Commodities whatever shall be imported from any of the Territories belonging to the United States of America, by Sea, or Coastwise, into the Province of Quebec, or into the Countries or Islands within the Government thereof, or up the River Saint Lawrence, from the Sea, under the Penalty of the Forfeiture thereof, together with the Ship or Vessel importing the same, and all her Guns, Furniture, Ammunition, Tackle, and Apparel: And whereas it may be expedient, for the better Supply of the Persons employed in the Fisheries carried on, as well within the said Province, as in all the Countries bordering on the Gulf of Saint Lawrence, and on the Islands within the said Gulf, and also on the Coast of Labrador, that certain Sorts of Provision should be imported into the same from the Territories belonging to the said United States, when the Necessities of such Persons shall so require: Be it therefore enacted by the

28 *Geo.* III, Cap. 6, recited.

King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That it shall and may be lawful for His Majesty in Council, by Order or Orders to be issued and published, from Time to Time, to authorise, in case of Necessity, the bringing or importing of Bread, Flour, Indian Corn, and Live Stock, as well into the said Province, as into all the Countries bordering on the Gulf of Saint Lawrence, and into the Islands within the said Gulf, and also to the Coast of Labrador, for the then ensuing Season only, from any of the Territories belonging to the said United States of America, for the Supply of the Persons employed in carrying on the said Fisheries: Provided always, That such Bread, Flour, Indian Corn, and Live Stock, so authorised to be imported or brought, shall not be imported or brought, except in Conformity to such Rules, Regulations, and Restrictions as shall be specified in such Order or Orders, and except by British Subjects, and in British-built Ships owned by His Majesty's Subjects, and navigated according to Law, under the Penalty of the Forfeiture thereof, together with the Ship or Vessel importing or bringing the same, and all her Guns, Furniture, Ammunition, Tackle, and Apparel.

The King, by Order in Council, may authorise the importing into *Quebec*, &c. Bread, Flour, Live Stock, and *Indian* Corn,

provided they be imported conformable to such Order, by *British* Subjects in *British* Ships; otherwise to be forfeited.

II. And be it further enacted by the Authority aforesaid, That all and every the Goods or Commodities, and all Ships or Vessels forfeited by this Act, shall and may be seized by the Commander or Commanders of any of His Majesty's Ships or Vessels of War, or any Commissioned, Warrant, or Petty Officer, specially authorized by him or them, or by any Officer or Officers of His Majesty's Customs; and that every Forfeiture and Penalty incurred by this Act, shall and may respectively be sued for, prosecuted, and recovered, in such Courts, and by such and the like Ways, Means, and Methods, and the Produce thereof respectively disposed of and applied in such and the like Manner, and to such and the like Uses and Purposes, as any Forfeiture incurred by any Law respecting the Revenue of the Customs may now be sued for, prosecuted or recovered, disposed of and applied, either in this Kingdom, or in any of His Majesty's Dominions in North America, or the West Indies, respectively, as the Case may happen to be.

Forfeitures may be seized by Commanders of Ships of War, &c. and recovered and applied as Forfeitures respecting the Customs.

5 FINIS.

or Person having or taking the Charge or Command of such Ship or Vessel, together with One or more sufficient Sureties residing within the said Province, shall, before such Rum or other Spirits shall be so admitted to an Entry without Payment of the said Duty, give Bond to His Majesty, His Heirs and Successors, to be taken by the Two Principal Officers of the Customs there, in the penal Sum of Five hundred Pounds, with Condition that the said Ship or Vessel shall, in her next clearing out from the said Province after such Importation, be laden with a Cargo of Lumber or Provisions, Horses or Neat Cattle, equal in Value to the Rum or Spirits so admitted to an Entry, without Payment of the said Duty as aforesaid; and that the said Lumber or Provisions, Horses or Neat Cattle, shall be carried to and landed in some of the said Colonies in the West Indies.

Rum and Lumber to be valued agreeable to the annexed Schedule.

III. And be it further enacted by the Authority aforesaid, That the Value of the Rum or other Spirits so admitted to an Entry as aforesaid, and the Value of the Cargo of Lumber or Provisions, Horses or Neat Cattle, so loaded as aforesaid in the said Province, shall respectively be estimated and computed according to the Valuations contained in the Schedule annexed to this Act.

Valuations in the Schedule may be altered by His Majesty in Council.

IV. Provided always, and be it further enacted by the Authority aforesaid, That it shall and may be lawful for His Majesty, with the Advice of His Privy Council, by Order or Orders to be issued and published from Time to Time, to alter the Valuations contained in the said Schedule whenever it shall appear necessary or proper, upon any Representation or Report made by the Governor and Council of the said Province.

The SCHEDULE mentioned and referred to in this Act.

	£.	s.	d.	
	Sterling.			
Flour, 1ſt Sort,	0	10	9	Pr Cwt.
2d Sort,	0	7	4	
Biſcuit	0	10	6	
Wheat	0	3	0	Pr *Wincheſter* Buſhel.
Peaſe	0	2	9	
Oats	0	1	1	
Barley	0	2	0	
Flax Seed	0	3	0	
Potatoes	0	1	6	
Freſh Beef	0	0	2	Per lb.
Freſh Pork	0	0	4	
Turkeys	0	1	9	each.
Oak Timber ſquared, per Cubic Foot	0	0	6	Pr Foot.
Dº Plank 3 to 4 Inches thick, per Square Foot	0	0	3	Dº.
Dº — Dº 1½ to 2 Inches	0	0	2	Dº.
Barrel Staves, fit for the Weſt Indies, 3 Feet 6 Inches long, 4 Inches broad, and 1 Inch thick	4	10	0	Pr thouſand Feet.
Heading, 2 Feet 6 Inches long, 5 to 6 Inches broad, and 1 Inch thick	4	10	0	Pr thouſand Feet.
Squared Pine Timber	0	0	2	Pr Cubic Foot.
Pine Boards, 12 Feet long, 1 Inch thick, 12 Inches broad	2	2	6	Pr thouſand Feet.
Dº ——— 15 Feet long, 1 Inch thick, 12 Inches broad	2	15	0	Pr thouſand Feet.
Dº ——— 18 Feet long, 1 Inch thick, and 12 Inches broad	3	10	0	Pr thouſand Feet.
Dº ——— 10 Feet long, 1 Inch thick	1	15	0	Pr thouſand Feet.
Dº ——— 12 Feet long, 2 Inches thick	3	7	6	Pr thouſand Feet.
Hoops, 12 Feet long	3	0	0	Pr thouſand Feet.
Shingles	0	12	0	Pr thouſand Feet.
Windward Iſlands Weſt India Rum	0	1	9	Pr Gallon.
Jamaica Rum	0	2	0	Pr Gallon.
Horſes	15	0	0	Pr Head.
Neat Cattle	8	0	0	Pr Head.

F I N I S.